

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

DWIGHT A. NEWBY & SALLY A. NEWBY,	)	
	)	
Petitioners,	)	
	)	
v.	)	Docket No. 5153-14.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	
	)	
	)	
	)	
	)	
	)	

**ORDER**

On March 10, 2014, a petition was filed to commence the above-docketed case. That petition was accompanied by payment of the Court’s \$60.00 filing fee, and such payment was processed. Thereafter, on April 15, 2014, petitioners filed an Application for Waiver of Filing Fee and Affidavit. Unfortunately, however, Tax Court procedures and systems do not contemplate the issuance of refunds of filing fees once paid, thus rendering petitioners’ application moot.

Accordingly, the premises considered, it is

ORDERED that petitioners’ just-referenced Application for Waiver of Filing Fee and Affidavit, filed April 15, 2014, is denied as moot.

**(Signed) Michael B. Thornton**  
**Chief Judge**

Dated: Washington, D.C.  
April 23, 2014

**SERVED Apr 23 2014**